

DRAFT

PROPOSED RESTRUCTURING:

MINISTRY OF FINANCE

Building Equity and Economic Participation
(BEEP) Project
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EXECUTIVE SUMMARY

The ability of the Ministry of Finance (MoF) to successfully participate in and contribute toward national development, and have an active role in supporting the Government of Guyana in regional and global transformations depends on the ability of the MoF to perform its functions with excellence. The leadership of the MoF has taken certain actions toward organizational capacity building including preparation of a strategic plan, computerization, improved procurement processes, and implementation of program budgeting. The leadership recognizes that there is still need for further improvement given the poor efficiency and effectiveness of the MoF systems, the low levels of morale and motivation in the human capital system of the MoF, an environment that is resistant to change, and consequently, generally poor performance levels.

On a broader policy level, there are some key issues for the MoF leadership to consider while restructuring.

- MoF does not reflect the decentralized philosophy of government, nor of effective management practices.
- There are problematic administrative issues, including management and decision-making processes, lines of authority, personnel policies and practices, and staff development.
- There is a need for enhanced ability to support the private sector, ranging from informal to micro to large-scale and third sector organizations.

This report recommends the restructuring of the MoF based principally on functions. The proposed restructuring is presented in Figure 2. Other key points of the proposed structure include:

- establishment of an Executive Team to support policy formulation and initiatives aimed at improving the quality of workplace performance;
- concentration of similar functions in one department along with enhanced policy formulation capability;
- creation of an internal mechanism for organization renewal and actualization to respond to changing needs and demands of the organization; and
- a matrix team approach for both internal and external service providers, to enhance agility and quality results.

The following are principal recommendations:

1. Implement the restructuring as presented in Figure 2, as the basic conceptual framework of the MoF.

2. Follow the implementation plan, as the operational philosophy for the MoF, focusing on participation, consultation, involvement and other commitment-building processes that will contribute toward the decentralization goals and facilitate workplace accountability.
3. Establish the Executive Team and utilize it for strategic and improved management of MoF purposes.
4. Involve MoF stakeholders, including the Public Service Ministry and the Public Service Union.
5. Recruit and appoint a qualified Director, Office of Management.
6. Establish focus/work groups as a continuation of the participatory process initiated in developing the proposed restructuring.
7. Utilize a participatory team approach for discussion and implementation of, among others: performance management, work redesign, training and development, job descriptions, and inputs for annual Strategic Plan.

Additionally, it is recommended that a consensus building, common ground approach be utilized for solving deep-rooted problems/issues in the MoF; that the Valuation Unit be out-sourced; the insurance functions, which are regulatory be transferred to the Bank of Guyana; that the Student Loan Program be discussed by a task force established for locating the program in the most appropriate organization; and that the Privatization Unit and all other private sector initiatives be transferred to Private, Public and Third Sector Enterprise Support Department. Finally, there should be regular management review of MoF strategic positioning, possible new areas for actions, operational and administrative systems and processes, and others as determined necessary.

The implementation process stresses the utilization of work/focus groups for participation and commitment of the stakeholders precisely because the MoF leadership recognizes that it must build political consensus and support for the tough decisions it is, and will be, facing. The level of success and achievement of goals of the MoF leadership are directly impacted by the support, participation and performance of the human capital system of the MoF. This process was modeled during the consultancy by working directly with an ad hoc working group. The process initiated through this mechanism and others, such as the matrix team approach and the full functioning of the Executive Team, will bring substantial benefits for the leadership of the MoF.

A. Introduction and Background

Since mid-1966, the Minister of Finance in conjunction with his staff has taken several steps to restructure the Ministry to improve the management of the Guyanese economy. The high point of this participatory approach in reorganization was the Ministry's retreat in July 1996. Key decisions made during the retreat were later refined and developed into a Strategic Plan. Several activities were programmed as

part of the Ministry's reform program including the rationalization and streamlining of technical divisions, improvement in work environment, enhancement of administrative procedures and practices, creation of a Policy Analysis Division, and development of a ministry-wide management information system and networking. Other examples of organization improvement and change programs in the MoF are the two CIDA funded Guyana Economic Management Program projects which focus on program budgeting and legal and policy framework for financial management and a World Bank administrative reform project.

Several actions since November 1996 have been taken to begin the process of a restructured MoF. Significant progress has been made in rehabilitating the ministry's physical structure and in procuring and installing a management information system. Specifically, floor plans for internal restructuring were completed in December 1996. Subsequently, tenders were advertised for the reconstruction of the internal structures. An electrical audit was conducted in January 1997 to determine the safety of personnel and future equipment. An electrical design, a follow-up of the audit, is expected to be completed within the next few weeks. Meanwhile, the Ministry has completed the rehabilitation of the exterior structures of its main complex. The implementation of a comprehensive computerization program is currently in process, with the acquisition of systems and equipment. This will contribute greatly to the improved ability of the staff to systematically improve their work and further enhance the performance capacities of the human capital system of the MoF.

Although an improved physical structure with complementing computing facilities will facilitate increased output and productivity, the key to a successful reorganization rests primarily on the effective management of human resources, rationalization of existing structures and systems to reduce duplication and waste, and an administration that is responsive to staff needs. The purpose of this study is to assist the MoF to efficiently combine its human and capital resources in a way that will improve service delivery and management of the economy. Properly done, the outcome of such a development will:

1. Facilitate the reorganization of the technical areas as defined in the strategic plan.
2. Assist the Ministry to make better and more efficient use of its current resources.
3. Assist the Ministry to better define staff and other resource needs for each area.
4. Provide a more productive framework for development of management information systems.

The report is organized as follows: Section B provides an overview of current structure and the several outstanding issues; Section C gives a rationalization for restructuring and the proposed organizational structure; and Sections D and E include recommendations and action plans for implementation.

B. The Current Structure and Outstanding Issues

1. Current Structure

Due to recent and ongoing administrative reforms, there is no officially printed organizational structure of the Ministry. As it is currently understood, the basic organization structure appears in Figure 1, and consists of the Secretary of Treasury Secretariat (STS), Office of the Budget (OB), the Accountant-General Department (AGD), and the State Planning Secretariat (SPS). The Secretary of the Treasury is the technical and administrative head of the Ministry and reports directly to the Minister of Finance. The Director of Budget, who heads the OB, and the Accountant General both report to the Secretary of Treasury, although in practice both report directly to the Minister. The Chief Planning Officer heads the State Planning Secretariat and also reports directly to the Minister of Finance.

The Secretary of Treasury Secretariat is responsible for duty and tax concessions, the tendering and procurement process, and day-to-day administration of the Ministry. The Secretariat has a staff complement of approximately 70 people. The OB under the overall direction of the Secretary to the Treasury consists of the Budgeting Division, Fiscal and Monetary, and Debt Management Divisions. It is responsible for the formulation of the national budget, and collection/collation of expenditure, revenue and external debt data. Additionally, it conducts reviews and analysis of fiscal data and presents monthly fiscal reports to the Minister. The OB has a staff complement of approximately fifteen.

The Accountant-General's Department has about nine sections with some of the main functions being public financial accounting, debt servicing, pensions and gratuities payments, and monitoring of compliance to financial rules and regulations. It has a staff complement of about one hundred forty.

The State Planning Secretariat consists of three main divisions: the Macroeconomics Division, Enterprise Monitoring Division, and the Project Cycle Division (PCD). The bi and multilateral organization division is being transferred into SPS, at this time. In addition, the Secretariat has an administrative office and a Management Information Unit. The SPS through these divisions has responsibility for the formulation and implementation of the public sector investment program, policy analysis, and programming and monitoring of public sector enterprises. The staff complement of SPS is approximately eighteen.

2. Outstanding Issues

The current structure, which has evolved over the years and reflects sporadic ideas and changes, contains several contradictions and unresolved issues. This is a natural consequence since any organization as it evolves, tends to develop additional procedures, units, problems, and mandates which require periodic review, adjustment,

and refocusing. The key issues identified are:

- It does not reflect the decentralized philosophy of the government, nor of effective management practices. The structure, on the contrary, reflects a historical past evolved over time through various governments and donor configurations, and adapting but not really changing.
- Several divisions and departments under the existing structure do not have clearly specified roles and responsibilities, the work relationships are confused, and linkages of work outputs and inputs are not clearly apparent.
- A number of problematic administrative issues have been allowed to persist including management and decision-making processes, lines of authority, personnel policies, staff development, and general work environment problems such as parking, access to clean drinking water, janitorial services, building and equipment maintenance and filing and resource information.
- The SPS is an autonomous agency under the State Planning Commission Act of 1973. Its staff are on contract and receive salaries that are higher than their counterparts in the public service. Until recently, staff of SPS had a pension scheme in which every G\$33 payment was matched by a G\$66 contribution by the Government. The pension scheme for the original staff employed by the SPS was discontinued after the merger into MoF with no alternative provided. Subsequently, some technical and professional staff of the Ministry of Finance have been placed on the State Planning Secretariat payroll with all accompanying benefits of the public service. This situation has created a serious anomaly within the MoF with detrimental consequences on morale.
- The stages involved in the project cycle include identification, pre-feasibility and feasibility studies, appraisal, financing, implementation and post evaluation. While external donors undertake feasibility studies and appraisal of their projects, the PCD does not have the capacity to undertake a similar exercise for locally funded projects, although these account for more than 45 percent of the investment program. Additionally, the Multilateral Financial and Bilateral Divisions, which are involved in loan and grants negotiation and the monitoring of conditionalities, are outside of the Project Cycle Division.
- Project implementation also presents a problem when Project Execution Units (PEU) are created to implement externally funded projects. Each PEU is composed of administrative and accounting personnel, amongst other team members; however, the PEU team leader reports to the subject ministry. The PCD is charged with the implementation and monitoring of projects, and there is currently a lack of linkage between these. Finally, *ex post* evaluation of projects is rarely undertaken by the PCD, denying the Government the benefit of lessons learned, especially in the case of locally funded projects. The unclear framework of existing project management has resulted in duplication of several activities, poor coordination in

programming and financing, and inadequate accountability of heads of PEUs.

- An essential part of the national vision for changing the economy is greater participation of the private sector in development initiatives. Additionally, the mission statement of the MoF contains reference to this important sector. A national priority was established for encouraging and developing partnerships and strategic alliances with the private sector. Yet, the Enterprise Monitoring and Private Sector Development Division only monitors a reduced number of state enterprises.
- Staffing complement of several divisions is well below the approved levels. Additionally, there is a low level of training, both in-house and external, for MoF staff. This, in part, creates problems for requests and approvals for training, perpetuates an environment of low human capital development and improvements, and negatively impacts the career prospects of MoF staff.
- There are several programs related to computerization and informatics currently being implemented to solve problems that impact on the performance capabilities of MoF staff. The current computerization program for staff needs to be completed and staff trained. The concern is that with the increasing demands upon the MoF, its increasing number of strategic partnerships, and its increasingly stronger international relationships will require constantly up-dated technological support.
- There is a multitude of laws and regulations and procedures, all supporting the current cumbersome, formal and bureaucratic model and methods. This makes reforms difficult and lengthy.

The gravity of these key issues is compounded by weak strategy and management practices in the MoF. Consequently, there is no sense of who the client is nor the best practices for efficiently and effectively serving the client. Further, internal mechanisms do not exist which allow the organization to respond to new priorities or its need for change. Managers are unable to give recognition for quality performance and the system does not support quality services, thus resulting in lack of motivation and very low morale. The human resources are insufficient and, in some cases, insufficiently qualified, while the material resources are either inadequate or lacking.

In summary, these outstanding issues are of a very substantial nature for the MoF and will require a process of managerial priority setting because of their very complex nature and the trade-offs that the decision making will generate. Not all these issues can be dealt with effectively at the same time and sequencing will naturally occur. Some of these issues have far reaching implications across the public service; others are deep-rooted situations that could entail protracted discussions, while others will be of a more short-term nature.

C. Rationale for Restructuring and Proposed Structure

1. Introduction

As the decade of 1990 comes to a close, the formulation and implementation of development policy in Guyana will have to contend with economic and political environments, abroad and at home, that are different from those in past decades. The new environment may present a number of difficult problems, but also new opportunities. The decision making required to strategically position the country to meet the challenges of tomorrow requires access to timely and accurate information, internal capability to analyze data and formulate policy, and sufficient technical and financial resources to implement policy decisions. Policy analysis and implementation must emanate from the Ministry of Finance to other ministries and agencies as well as the private sector. The failure of the Ministry to perform technically would be devastating to all sectors.

2. Rationale for Restructuring

The importance for the MoF to provide quality services is recognized by MoF leadership. The current situation reflects wasteful duplication of services and procedures. The fragmentation of the MoF structure and work encumbers its ability to provide needed inputs and services and contributes to a work environment that is resistant to change. There is urgency to reverse this organizational climate of low morale and motivation and enable the MoF to provide quality services.

The participatory approach, described in further detail in the report, is the best way to respond to the current MoF situation. This approach will produce some immediate results, while also starting to address the longer-term issues. The involvement of staff in a participatory process to help improve their own daily work assignments is very feasible given that they have direct hands-on experience with this aspect of the workplace. Contributing their ideas, in an organized manner, will move the MoF toward improving its efficiency and effectiveness.

The benefits generated by a restructuring with the involvement of staff include:

- elimination of duplications, as people get accustomed to sharing information and responsibility;
- sharing of data, outputs and inputs, to facilitate the work assignment; rationalization of the structure, the work and services performed by the MoF
- increased efficiency in the human capital system.

Once restructured, the MoF would be better able to track global and national economic trends leading to improved decision making ability. Guyana would be in a better position to negotiate with donors and lenders, and to achieve its objectives in regional and global meetings.

Clearly, resolving the key issues that confront the MoF will not only position the Government to meet the challenges that the global economy presents, but more importantly, it will also result in (i) improved staff morale and motivation; (ii) rationalization and streamlining of the Ministry's activities; (iii) reduced conflicts through creation of appropriate linkages between and among Ministry's divisions; (iv) improved human resource development and increased career opportunities; and (v) an improved work environment.

An organizational structure, however well designed and thought-out, is only part of the process for achieving the organization's objectives. The process needs to include input from those impacted. Unless concerns of stakeholders are taken into account, the likelihood of success is minimum. The proposed restructuring process takes this into account; see Figure 2. The recommendations and implementation process that the Ministry will need to follow in order to achieve this proposed structure are suggested in Sections D and E.

3. Description of New Structure and Principal Changes

The organization chart, expressing the structure and relationships among the parts, is a visual statement of the organization mission and values, operating relationships, and leadership and managerial approaches. Coherence among all of these is essential. The approach taken in formulating the proposed restructuring of the MoF was to:

- a) Review recommendations of MoF's Strategic Plan.
- b) Review functions of various entities currently in and germane to the MoF.
- c) Organize and work with a multidisciplinary, interagency ad hoc working group.
- d) Interview senior management and others of MoF.

The result is a functional organization chart composed of:

- major Offices, organized by function and whether their principal client is external or internal;
- work relationship linkages expressed visually by the “overlapping” lines of the Offices;
- the Executive Team, composed of all Office directors and the executive staff; and
- the various boards and semi-autonomous agencies.

Listed below is a summary description of the principal changes:

- **Establishment of an Executive Team**

The key part of the proposed restructuring of the MoF is the Executive Team and its ability to function in an executive mode. The Executive Team provides the unifying framework for the MoF's ability to provide services and respond to the needs and visions of the country. The Executive Team should:

- provide strategic thinking, visioning and agenda setting for the MoF and with its various areas;
- provide executive support to the Minister and technical, managerial and leadership competencies enabling the MoF to translate its mission into strategic and business plans¹, and assist in the successful achievement of key result areas;

¹ Business plans: must be developed annually by the Director of each Office, after the Strategic Plan has been developed and agreed upon. The business plan will guide the Office, address resource allocation, measurable outputs, and costs/benefits. Each department and division should prepare their own annual business plan, linked with their Office's business plan. These will also provide input for the individual's yearly work plan.

- translate the broad visions and goals of the nation into organizational visions, and provide the strategic interface with the various Offices helping to translate these in a coordinated and integrated manner into specific objectives and tasks in operational terms;
- establish specific areas of responsibility and areas of shared responsibility, and discuss the approaches to work and achieving performance goals within or before due dates;
- help to delineate the parameters, coordinate and provide guidance for the various Departments to streamline their work by achieving economy in the involvement and support of the human capital system; and
- provide the mechanism by which ideas, priorities, plans and decisions can be articulated and communicated within the Offices and between the Executive Team;

The Executive Team will have the specific responsibility of ensuring that the MoF goals for decentralization, delegated authority, shared responsibility and performance management are successfully understood and operationalized within its human capital system. Additionally, the Team is specifically charged with promoting workplace accountability as an integral part of the work ethic, as reflected in attitudes, behavior and interpersonal communications.

- **Concentration of Related Functions**

The Offices have been grouped in a traditional manner - Management, Treasury, Budget, and Planning and Development. An attempt has been made to concentrate in the Offices some of the various related endeavors that are currently spread in separate reporting areas. For instance, all actions related to the private sector are concentrated in the Private, Public and Third Sector Enterprise Support Department. This is to provide better coordination and knowledge for policy making, planning and development purposes. The Privatization Unit is moved to this Department, as well as the former Public Enterprises Unit. It provides the MoF with a more coordinated approach to relationships with all entities composing the private sector and specifically enables the MoF to better address the visions articulated by the leadership of the country regarding partnerships with the private sector.

- **Enhanced Policy Analysis and Support**

The proposed structure strengthens the MoF capacity to provide policy analysis and support for the longer-range strategic initiatives and goals. The previous Macroeconomic Division, within the framework of State Planning, would have an expanded portfolio in the Planning and Development Office. Sectoral and Social Policy and Analysis, as well as External Trade Policy and Analysis are examples of its

expanded scope.

- **Internal Change Agent--MoF**

The key to ensuring that the MoF has the internal capacity for continuous change and renewal is identifying and appointing a qualified Director for the Office of Management - who must have the competencies and experience to be the internal change agent of the organization and also the alternative dispute resolution person. The proposed structure is streamlined and more transparent, and it allows for change and renewal as a normal aspect of operations. Thus, MoF is better able to proactively address the needs of its clients, both external and internal. Change can occur more rapidly and in a more systematic manner, and there is clarity and functionality.

- **Special Response Teams**

There is an inherent team approach with supportive/operative linkages in the proposed structure. It is envisioned that a variety of special response teams will be established whenever the optimal utilization of MoF staff resources is required to address issues that cut across the various organizational units.

In some cases, a “matrix team” composed of representatives from different units will be established to address cross-cutting issues, such as the development of a uniform format and procedures for jointly developed reports. In other cases, specialized staff capabilities from one unit may be used to provide “central services” to other MoF units.

The core element of this team approach is the Executive Team. As needs are identified throughout the MoF, the Executive Team is positioned to establish, support and coordinate the activities of these special response teams. This approach reinforces decentralization and shared responsibility and decision making. Accountability is placed in the hands of MoF staff members directly responsible for delivery of services, and helps managers with the performance management aspects of the workplace.

- **Respect for Statutory Compliance**

It is important to acknowledge that there is legislation that regulates the current organization structure, the corresponding job structure, employment status, among others. It is understood that statutory compliance must be respected. When this restructuring has been agreed upon, there needs to be specific consideration to follow-up activities related to up-dating laws and legislation.

- **Functional Organization Chart**

The proposed reorganization is a *functional* organization chart, that:

- expresses the decentralization and shared responsibility concepts;
- encourages delegation of authority and problem solving and decision making;
- provides for the workplace linkages necessary for integrated systems;
- provides the process for Executive Team deliberations and communication throughout the system, and provides for feedback for improved policy making;
- enhances opportunities for workplace improvement;
- provides an environment conducive to continual learning; and
- encourages and provides for accountability.

4. Linkages between areas of MoF

Figure 2 represents a functional restructuring of the MoF. It is the visual statement of the general organizational linkages. To a greater degree, the scope of work of each Office and Department addresses other linkages that must exist for the working relationships to proceed with expeditious results.

There are a variety of specific and continuously evolving structural and operational linkages required to facilitate quality performance in the MoF. These should be identified, with the input of the staff, during the subsequent work redesign or during the process of developing and refining job descriptions. But the following two linkage mechanisms are considered essential:

- **Designated Change Agent**

The critical need of the organization for a designated staff member responsible for change and renewal has been identified in the scope of work for the Director of the Office of Management. The low percentage of positions filled in the MoF (addressed in the following Section) speaks to the need for training and developing the existing staff to bring the MoF up to standard levels of performance.

- **Executive Team**

The future and strategic thinking capacity for the MoF has been identified as one of the major roles of the Executive Team. Their ability to identify needs and opportunities for the MoF, develop plans and engender commitment within the staff of the MoF are critical to the success of the organization restructuring and development processes.

5. Summary Scopes of Work, Roles and Responsibilities

This consultancy has prepared the basic foundation and framework for the MoF workplace performance management process. Among the several aspects of this evolutionary process that are established:

- 1) Unit Descriptions -- the standard format and basic input for Scopes of Work, Roles and Responsibilities is completed for the four major Offices and their Departments, and will be further developed by MoF staff teams
- 2) Summary Job Descriptions are presented for the major positions
- 3) Basic input for the next phase of detailed job descriptions -- the information already presented in the descriptions and summaries give clear indications of what should go into the various individual job descriptions. These are to be presented in the recommended standard format for job descriptions that has been provided in Annex A.

The advantage of this evolutionary preparation process and standardized presentation format is that it will facilitate comparative analysis and discussion by MoF staff, prior to the preparation of the final job descriptions. The interrelationship between Offices and Departments is indicated, as well as the intra-Office relationships. Further detail concerning structural and operational linkages will occur as this process is implemented.

The proposed Scopes of Work, Roles and Responsibilities for the four Offices and the major areas within each Office, as discussed above, are presented in Annex A. They have been developed and discussed with several senior managers and other MoF staff, including persons on the ad hoc working group. In the next phase of implementation the restructuring process, a detailed description of the operational linkages and "input/output" relationships will be developed. However, the MoF is a dynamic institution and the analysis assumes that inputs and requirements for work outputs will be constantly changing, and thus, it is expected that the operational linkages of these positions will be changing, as well.

Additionally, key elements of the scopes of work, roles and responsibilities found in Annex A are provided herein, as follows:

5.a. Office of Management

The Office of Management (OM) will consist of the (i) Human Resource; (ii) Material Resources; (iii) Budget and Finance; and (iv) Information Technology and Resource Departments. The Director of OM will serve as a member of the Executive Team, assist the Minister in policy making, quality control, and negotiations with donors, and will provide regular up-dates of work in progress. In broad terms, the OM will

- provide mechanisms for organizational change and development;
- resolve workplace disputes and facilitate group sessions for conflict resolution;
- prepare strategic plans and performance management programs; and
- establish targets for finite time periods in consultation with the Minister and Executive team.

The OM will require a total of 52 staff to carry out its scope of work.

Human Resource Department

The Human Resource Department (HRD) will

- determine training needs of staff and develop annual training (external and internal) plans and procedures governing the selection and award of scholarships and/or assistance for external training. Conduct annual sourcing from donor agencies and other agencies and institutions, training programs, seminars and workshops available to the Ministry of Finance;
- computerize and maintain personnel records, and provide to MoF staff regularly scheduled updates on PSM personnel and related policy, and information on training and career opportunities;
- advertise and recruit staff in the Ministry; and
- formulate annual program budgets with staff and negotiate levels of funding with BFD.

Material Resources Development

The Material Resources Department (MRD) will

- procure materials for the stock room and provide office supplies for staff;
- manage master inventory control of MoF workplace equipment, vehicles, machines, furniture, and operational communications;
- maintain MoF equipment and machines;
- formulate annual division program budgets with staff and negotiate levels of funding with BFD;
- identify and implement modern asset and inventory control mechanisms; and
- provide technical support and maintenance for communications systems including telephone, fax, and cabling.

Budget and Finance Department

The Budget and Finance Department (BFD) will

- formulate and manage the program budget for the executive offices of the Minister, and the four Offices of the MoF, in consultation with Department and Division heads;

- provide support to all entities in the ministry on budgetary and financial matters;
- maintain accounts, track disbursement and expenditures and provide quarterly financial statements to the Executive Team; and
- formulate annual division program budgets with staff and negotiate levels of funding with OB.

Information Technology and Resource Department

The Information Technology and Resources Department (ITRD) will

- standardize the equipment and software within the MoF and its agencies;
- computerize, maintain and manage a centralized information storage and retrieval system;
- develop and maintain a management information system including networking and e-mailing;
- provide support services in hard/soft ware to ministry staff;
- develop and maintain and update central databases of the ministry and its agencies with assistance from division heads;
- maintain the entire fleet of computer hard/software at MoF;
- provide continuous training to staff in standard applications;
- formulate annual division program budgets with staff and negotiate levels of funding with BFD; and
- procure, update and manage library resources.

5.b. Office of the Treasury

The Office of the Treasury (OT) will consist of (i) Accountant General, (ii) Financial Policy, Legislation and Regulatory; and (iii) Procurement. The Director of OT will serve as a member of the Executive Team, assist the Minister in policy making, quality control, and negotiations with donors, and will provide regular up-dates of work in progress. In broad terms, the OT will

- guarantee and secure national revenue, and provide appropriate systems for collection and accountability;
- manage public accounts, central files, and government payroll;
- issue regulatory guidelines to government ministries and agencies;
- provide systems to ensure the highest accounting standards in government ministries and agencies;
- conduct tender and procurement of government services/works and ensure compliance with standards and procedures;
- review and initiate legislation and other reforms to improve management and good practices in revenue collection;

The OT will require a total of 278 staff to carry out its scope of work.

Accountant-General's Department

The Accountant General's Department (AGD) will

- manage the Consolidated, Deposits and Contingencies Fund and the General Account and provide financial accounting services related thereto;
- prepare vouchers related to the funds and expenditures, including salaries, supplies and other accounts;
- verify and improve quality assurance;
- process and prepare payments and maintenance of receipts in respect of Non-Sub-Accounting Ministries and Departments;
- manage deposits and advances activities of the Government;
- submit recommendations to improve public financial and accounting system;
- monitor financial and accounting system to ensure compliance with laws, regulations, rules, and circulars;
- identify training needs and execute training programs in Government financial accounting;
- provide technical assistance and problem solving support to system users;
- direct and manage the twelve Sub-Treasuries in the Administrative Regions and special agencies;
- record all public loans and grants and service all such debts, both internal and external;
- compute pensions and gratuities for all Government retirees, and issue monthly payment of pensions to these retirees;
- prepare Government's financial statements; and
- act as custodian for all Government collateral, securities, and accounting control forms.

Financial Policy, Legislation and Regulatory Department

The Financial Policy, Legislation and Regulatory Department (FPLRD) will

- research, establish liaisons and conduct other activities involved in policy formulation;
- consult and prepare legislation
- support legislation through the approval and dissemination processes, and ensure appropriate publication of all legislation and policies; and
- prepare appropriate regulatory acts;
- monitor priority areas for enforcement of guidelines and the application of policies and standards, and ensure that the highest ethical standards are observed.

Procurement Department

The Procurement Department (PD) will

- implement and routinely refine standard procedures for tendering and contracting;
- develop and maintain a system-wide computerized database on contractors, suppliers and consultants;
- develop, maintain and up-date a database of independent evaluators;
- develop, maintain, and up-date a register of pre-qualified contractors and consultants; and
- manage and implement tendering and contracting processes and procedures, including prequalification and qualification, contract forms and clauses, tendering packages, different methods of procurement.

5. c. Office of Budget

The Office of the Budget (OB) will consist of (i) Budget Management, (ii) Debt Management, (iii) Fiscal and Monetary Policy, and (iv) Expenditure Program Monitoring. The Director of OB will serve as a member of the Executive Team, assist the Minister in policy making, quality control, and negotiations with donors, and will provide regular up-dates of work in progress. In broad terms, the OB will

- prepare the national budget;
- establish an integrated framework for the current and capital budgets;
- develop procedures and manuals for system-wide implementation of program budgeting, providing entities with conceptual, operational support;
- provide guidance on the national program budget preparation and implementation process, of both current and capital budgets;
- participate in consultations and provide support for preparation of surveys, documents, reports and others, as needed;
- provide management and operational support for expenditures and their monitoring and reporting; and other implementation-related actions.
- implement government-wide the program budget process in both current and capital accounts;
- provide support for the monitoring, analysis, forecasting and proactive management of the external and internal debt;
- provide recommendations for consolidating, reducing and managing Guyana's debt portfolio;
- provide support for the analysis of fiscal data, and trend analysis for the preparation of fiscal and monetary policies and reports, and provide problem solving and decision making expertise; and
- ensure appropriate, professional and expeditious linkages with other areas within the MoF, especially the Accountant General's Department and several areas of the Office of Planning and Development, and all other entities, as necessary.

The OB will require a total of 30 staff to carry out its scope of work.

Budget Management Department

The Budget Management Department (BMD) will

- liaise with all entities of the GoG in preparation and execution of annual program budgets of both the current and capital programs,
- monitor budget allotments and allocations, process expenditures and prepare documents and reports;
- provide technical assistance and other types of support to government ministries and agencies to implement the program budgeting process;
- develop, in collaboration with PAD, macroeconomic parameters for the budgeting exercise;
- maintain accurate databases that are responsive to multiple manager needs;
- prepare financial reports on both current and capital expenditures and receipts; and
- develop and maintain supportive linkages with all budget and finance units of the Government of Guyana, providing leadership and support for excellence in the total budget process.

Debt Management Department

The Debt Management Department (DMD) will

- monitor and manage external and domestic bonded debt, maintaining the debt database and undertaking analysis critical to provision of inputs for policy making decisions;
- maintain databases for external and domestic debt stock and servicing, and track systems that allow for effective managing and forecasting of debt;
- map public sector borrowing possibilities, identify sources and prepare profiles for potential negotiations;
- prepare reports, trend analysis, and other studies as pertinent for contributing toward improved analytical capacity of the MoF with reference to debt management; and
- participate in teams for the purposes of negotiations, preparation of borrowing policies, rescheduling and refinancing of debt, and debt forgiveness.

Fiscal and Monetary Policy Department

The Fiscal and Monetary Policy Department (FMPD) will

- monitor and analyze monthly and quarterly development of the budgetary performance of the central government, including key economic indicators;
- work with the PAD to set up key and broad macroeconomic parameters within which the budget will be framed;

- provide impetus for developing new systems and procedures for regulatory actions that will improve the management of the economy; and
- monitor and analyze the utilization of instruments, such as Treasury bills and bonds and C.Ds for improved positioning and strengthening of the economy.

Expenditure Program Monitoring Department

The Expenditure Program Monitoring Department (EPMD) will

- liaise with all government entities, providing technical assistance and support for the implementation of the program budget in their areas;
- provide problem solving and other technical expertise to all users and potential users of the new program budget system; and
- develop new reporting mechanisms and formats to enable managers throughout the government to maximize the utilization of the program budget processes and improve their own levels of performance.

5. d. Office of Planning and Development

The Office of Planning and Development (OPD) will consist of (i) Policy Analysis; (ii) Development Projects and Public Sector Investments Program; and (iii) Private, Public and Third Sector Enterprise Support. The Director of OPD will serve as a member of the Executive Team, will assist the Minister in policy making, quality control, and negotiations with donors, and will provide regular up-dates on work in progress. In broad terms, the OPD will

- provide the policy framework of medium term economic prospects;
- develop, maintain and up-date the three year rolling investment program;
- provide regular economic review and analysis of the economy;
- provide oversight of public enterprises and advise the Minister appropriately; and
- provide policy options for private sector development.

The OPD will require a total of 44 staff to carry out its scope of work.

Policy Analysis Department

The Policy Analysis Department (PAD) will

- take the lead role in research and analysis, generate a number of reports to inform decision makers of underlying causes of past economic trends and analyze impact of external and domestic economic shocks on Guyana's economy;
- develop and maintain comprehensive monthly, quarterly and annual economic and social data bases;
- develop and up-date medium-term macroeconomic projections;

- provide sectoral analysis of the Guyanese economy and 11-year macroeconomic projections on the Development Projects and Public Sector Investments Program Department;
- provide to OB, on a quarterly basis, the actual and projected production, trade and balance of payments data; and yearly, in August, a three year forecast of the economy;
- regularly publish monthly and quarterly economic reviews of the economy, and a bi-monthly newsletter on economic and social trends; and
- develop and maintain a capacity for financial programming and forecasting.

Development Projects and Public Sector Investment Program Department

The Development Projects and Public Sector Investment Program Department (DPPPSIPD) will

- annually formulate the 3-year rolling investment program;
- develop and maintain capacity for budgeted quarterly breakdown of the investment program and investment expenditures, and make such information accessible to the OB and PAD, and the Executive Team;
- develop, maintain and up-date parameters for conducting project feasibility and appraisal and apply them in the PSIP;
- develop and maintain measurable parameters in accessing and monitoring project implementation;
- develop a matrix of loan and grant conditionalities and update them on a quarterly basis;
- develop and maintain measurable parameters and indicators for undertaking *ex post* evaluation of projects; and
- develop and maintain a database of pipeline projects, and liaise with donor agencies and NGOs to track the funding pipeline.

Private, Public and Third Sector Enterprise Support Department

The Private, Public and Third Sector Enterprise Support Department (PPTSESD) will

- develop supportive linkages with the private sector through researching, publishing and disseminating information to private sector associations;
- establish programs with the informal sector and support their reintegration into the national economy;
- assist to develop programs for community-based organizations, micro enterprises and non-government organizations;
- participate in and provide a framework for the privatization of state enterprises; monitor actions and ensure that appropriate vision and procedures are utilized; and
- monitor the management of state-owned, public enterprises.

6. Staffing Requirements

a. Current Staffing Levels

The current staffing situation, based on authorized positions, at the current MoF, other than A.G. and S.P.S., reveals approximately the following:

<u>Positions Authorized</u>		<u>Actually Occupied</u>
Current MoF	195	44%
A.G.	261	53%
SPS:	52 staff	
Total:	508	

b. Staffing Levels for Proposed Restructuring

The estimated staffing requirements for the proposed restructuring is:

Office of Management	52
Office of Budget	30
Office of the Treasury	278
Office of Planning & Development	44
Secretary of the Treasury	5
Total:	409

While these estimates represent an approximate 20% reduction in the current positions available, it should be noted that the number of the total workforce is about 276 persons. One of the current problems is the extremely low rate of occupied positions. This creates hardships for the manager when projecting personnel needs and for workplace planning purposes.

The MoF is a dynamic and evolving organization with needs that change as the Ministry progresses. Human capital is of critical concern, since they are the service providers. Therefore, there needs to be a continuous process for meeting the needs of recruitment, staff training and development, and workplace improvement.

The above mentioned staffing totals reinforce the need for utilizing a participatory management process which will allow the MoF to better utilize current staffing. The participatory process will also contribute to the design of better work routines and Training and Development Plans that reflect MoF workplace realities.

c. Staffing--Distribution by Office

The breakdown, by Office, is as follows:

Office of Management: 52

Management: 4 - Management/administrative assistants
HRD: 7- Human resource specialists
3- Training and development specialists
MRD: 7 - Trained personnel in the material resources field, including -
■ inventory control and audits
■ purchasing
■ contracting
■ equipment and supplies management
■ office equipment maintenance and repair
■ management

B/FD: 2 - Economists
4 - Accountants
2 - Budget Assistants

ITRD: 8 - Computer Science
4 - Computer and supervisory experience
10 - Data entry
1 - Library resources

Office of the Treasury: 278

Management: 2 - Management/administrative assistants
AGD: 262 - current composition when positions occupied
FPLRD: 2 - Lawyers
4 - Economists
2 - Management and support
PD: 8 - Procurement specialists, Engineer, Investigator, Auditor,
Research Assistant

Office of the Budget: 30

BMD: 5 - Economists
5 - Budget Assistants
DMD: 4 - Economists, external
2 - Economists, internal
2- Data entry and administration
FMPD: 3 - Economists: Revenue, Expenditure, Monetary
EPM: 4 - Economists
Management: 5 - Management/administrative assistants

Office of Planning and Development: 44

PAD	4 - Economists 2 - Senior Policy Analysts 2 - Research Assistants
PDDSID:	20 - Planners, Financial Analysts, Economists, Accountants, Monitoring and Evaluation experts
PPTSESD:	2 - Economists 2 - Financial Analysts 2 - Planners
Management:	5 - Management 5 - Administrative Assistants

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D. Summary of Recommendations

1. General

1. Restructuring of MoF as presented in Section C of this report (including Figure 2, dated 12 April 1997) should be approved by leadership of MoF. Likewise, the process outlined in the Implementation Plan in the next section should be approved and followed.
2. Consultations should occur with the Public Service Ministry and the Public Service Union to elicit their commitment, inputs and support to the restructuring, and their agreement to participate, with their roles to be clarified at a later date.
3. Administrative and legal decisions and follow-up actions should be made regarding:
 - a) approval of restructuring, b) appointment of Directors of the Offices; c) initiation of adjustments between the Ministry's staff recruited through the public service and those employed by SPS; and d) statutory compliance.

2. Critical Means and Mechanisms

4. The key for this organizational change and any future changes to occur is the internal change agent and alternative dispute resolution person that heads up the Office of Management. This is further supported by the functional structuring as seen in Figure 2.

5. The implementation process of the restructuring should be consistent with the approaches used to develop MoF's proposed functional structure. It should be consultative, with participation and involvement of all stakeholders. Successful implementation of the organizational changes depends on the understanding and commitment of its members to achieve the new goals.
6. The Government of Guyana, through the MoF, and the Public Service Union should formally and irrevocably commit themselves to the proposed restructuring and concomitant processes and procedures.
7. Decentralization, delegating of authority, the team concept, and shared responsibility are important aspects of this structure. Additionally, the performance management approach to conducting the business of the MoF is critical for accommodating the changes proposed.
8. The work redesign is very important in light of the restructuring and the new physical space configurations soon to be completed. This will reinforce the change efforts and support the accountability aspects requested by the Minister.
9. The initial comprehensive computerization needs assessment should be reviewed regularly, since there are evolving needs for systems and equipment, and the necessary training. The regular management review will help avoid ad hoc computer purchases, or the inability to interface with others. Periodic up-dating of the total system design, with its holistic logic, will maintain its interconnectedness and utilization with and among staff and staff/clients. Systems needs should be revisited, ensuring the ability to provide the product or service that is required, and then training should be provided when the equipment is installed. Otherwise, it will be a relative waste of scarce resources.
10. There is a dramatic need for training and development at all "levels" of the MoF and in broad areas. This includes management development, performance management, work redesign, quality services and service delivery, quality assurance, supervisory skills, interpersonal communication, computer literacy, computer softwares, and workplace specific training.
11. The implementation process of this restructuring must include an emphasis on training and development. Development and approval of a Training Plan must be addressed as a priority by the Executive Team.
12. For this restructuring to be given a chance to really succeed, decisions need to be made regarding the different employment practices within the MoF - specifically, the public service and the state planning practices. It causes the situation of a "them" vs. "us" relationship in the workplace and impacts the work environment in an unhealthy manner. A common ground should be reached, probably starting with attention to: what is good/desirable in each of the systems? What is possible to

negotiate to reach a common ground? What is the best way to negotiate and reach closure on this issue?

3. Structure

13. The Valuation Unit should be privatized. MoF valuation needs in future should be out-sourced to third parties.
14. The Bank of Guyana should perform the regulatory insurance functions, similar to banking industry regulatory actions.
15. A task force should be created, with the MoF/Treasury and involving the University of Guyana and selected banks, to ensure integrity of the Student Loan Program, monitor and contribute to the problem solving process, and liaise with the commercial bank and University of Guyana in the full implementation of the program. The current situation finds the Treasury acting in a programmatic and banking mode with respect to the Student Loan Program.
16. The Privatization Unit should be incorporated into the “Private, Public and Third Sector Enterprise Support Division” of the Office of Planning and Development. All actions with the private sector should, at this time, be consolidated into this Division. The current situation is widely spread with lack of coordination among the parts with reference to the private sector, which is an increasingly important area of the economy. The MoF needs to develop the capability to foster healthy relations with the private sector.

E. Implementation Plan

The following tables lay out the details of the implementation plan.

Recommendations	Required Action Steps	Measurable Outcomes
1. Restructuring of MoF, Figure 2	<p>1.1 MoF proposed restructuring & recommendations/implementation: plan discussed by Minister with Executive Team, Department and Division heads, and other key personnel;</p> <p>1.2 Consultations and discussions held in Departments and Divisions, Sectors, Units, Sub-Treasuries, and others as appropriate</p> <p>1.3 Reviewed and refined, as appropriate</p> <p>1.4 Executive Team - discussion of specific next steps; clarification of expectations-especially processes and outputs; consensus agreements to implement the proposed restructuring and appropriate implementation process</p> <p>1.5 Decision taken and communicated with staff and stakeholders, and providers of technical assistance and consultancy services</p>	<p>1.1 Written approval for restructuring, including implementation process as agreed upon and based on staff teams/focus groups</p> <p>1.2 Written agreements: processes and procedures; outputs; time frames; responsibilities</p> <p>1.2.1 Formally institutionalize decentralization, delegation of authority, team approach, shared responsibilities; and performance management approach for all levels of MoF</p> <p>1.4 Routine meetings of Executive Team with structured agenda, formal minutes, and action-memos to communicate and guide follow-up activities</p> <p>1.5 Letters/memos from MoF informing relevant parties of decisions taken</p>

Recommendations	Required Action Steps	Measurable Outcomes
2. Consultation with Public Service Ministry (PSM) and Public Service Union (PSU)	<p>2.1 Meetings and working sessions held with PSM to discuss MoF approved restructuring and the roles and levels of commitment of PSM with this restructuring</p> <p>2.1.1 Suggested roles: a stakeholder group; and as team/focus group facilitators</p>	<p>2.1 Written agreement of commitment, input and support-MoF and PSM</p> <p>2.1.1 Suggested: 5-8 persons to compose and participate in the stakeholder group; and provide 1 - 3 persons as team/focus group facilitators</p>
	<p>2.2 Meetings and working sessions held with PSU to discuss MoF approved restructuring and the roles and levels of commitment of PSU with this restructuring</p> <p>2.2.1 Suggested roles: a stakeholder group; and as team/focus group facilitators</p>	<p>2.2 Written agreement of commitment, input and support-MoF and PSU</p> <p>2.2.1 Suggested: 5-8 persons to compose and participate in the stakeholder group; and provide 1 - 3 persons as team/focus group facilitators</p> <p>2.2.2 MoF/PSU formally and irrevocably commit themselves to proposed restructuring, processes and procedures</p>

Recommendations	Required Action Steps	Measurable Outcomes
<p>3. Recruitment and appointment of qualified Director, Office of Management - with change agent and alternative dispute resolution skills</p>	<p>3.1 Meet with PSM for recruitment process of Director, Office of Management; including:</p> <p>3.1.1 Preparation of recruitment announcement, based on scope of work, roles and responsibilities (Annex A) of MoF proposed restructuring report;</p> <p>3.1.2 Circulate and publish recruitment announcement</p> <p>3.1.3 Conduct initial triage of responses, eliminating those that do not meet minimum requirements</p> <p>3.1.4 Selection panel - based on established criteria, reviews candidates; identifies those for further interviewing; conducts interviews and other necessary activities to reach decision; prepares appointment offer to selected individual</p>	<p>3.1. Appointment processed, after acceptance</p>

Recommendations	Required Action Steps	Measurable Outcomes
4. Implementation of restructuring process	<p>4.1 Staff team/focus groups, within all Offices and areas of MoF, established to:</p> <p>a. discuss how each specific team/focus group wants to operate; b. discuss approved restructuring; c. discuss scopes of work/roles and responsibilities (Annex A); reach consensus</p> <p>4.2 Executive Team - discussion and agreement about--performance management, work redesign, training and development, job descriptions, inputs for annual Strategic Plan, and other--goals and processes for MoF;</p> <p>4.3 Agreement that each Office Director will initiate performance management process in their respective areas of responsibility</p> <p>4.4 Conduct workshops for all staff for orientation to and better understanding of: performance management, work redesign, decentralization, shared responsibility and delegated authority, accountability</p> <p>4.5 Initiate work redesign program, after physical space improvements are completed, conducted in all areas of MoF, with team/focus groups for determining:</p>	<p>4.1 Approval and guidelines from Minister for using office time for team/focus groups meetings</p> <p>4.1.1 Each Department would then generate, as a result of discussions in the team/focus groups, an agreed format for reporting results of group work.</p> <p>4.1.2 Revised and refined scopes of work, roles and responsibilities presented to Executive Team for discussion and approval</p> <p>4.2 Executive Team communicates goals and process decisions, on these topics, to Departments and other MoF entities</p> <p>4.3 Each Office Director, through consultation with their team/focus groups, initiates the process for the implementation of performance management; prepares guidelines and identifies necessary tools; establishes time frames and key results expected, per quarter; shared with Executive Team</p> <p>4.4 External and/or internal consultants prepare and present workshops on the referred to topics; at conclusion of this series, each staff will start developing own annual work plan based on learnings from workshops</p> <p>4.5 Each Department would then generate, as a result of work in team/focus groups, an agreed upon product for reporting results of group work, among these the work redesign; Directors of Office would discuss, revise and</p>

Recommendations	Required Action Steps	Measurable Outcomes
5. Consensus-building, common ground approaches utilized for solution of deep-rooted problems/issues; salaries/benefits issues is a beginning point for this process	5.1 Preliminary discussions with key stakeholders to establish “rules and procedures”; identification of third-party facilitator(s) or group to help in resolution of problem.	5.1 Remuneration and benefits packages agreed upon for staffing of public service and other public and parastatal entities
6. New structure nomenclature/position titles and scopes of work are approved	6.1 Appropriate documentation prepared for the implementation of the Offices of Management, Treasury, Budget and Planning and Development and their respective Departments, Divisions, Sectors, Units	6.1 Executive decision taken to establish Offices; appropriate rules of procedure are followed
7. Valuation Unit	<p>7.1 Establish interagency work group to prepare proposed out-sourcing of the Valuation Unit and recommendations for redundancies and transfers</p> <p>7.2 After approval, implementation of decision according to agreed upon processes and procedures.</p>	7.1 Approval by appropriate authority.
8. Insurance functions	8.1 Conduct discussions and prepare necessary documentation for the transfer of the Insurance regulatory functions to the Bank of Guyana	8.1 Bank of Guyana performs regulatory functions

Recommendations	Required Action Steps	Measurable Outcomes
9. Student Loan Program	<p>9.1 Create task force, including representatives from the MoF, University of Guyana, commercial banks, and others as necessary</p> <p>9.2 Develop recommendations for the equitable and professional management of the Student Loan Program</p> <p>9.3 Prepare public awareness campaign to assist with the implementation of the program</p>	<p>9.1 Minister establishes task force, gives them guidelines, sets agenda for discussions, time schedules, and measurable outcomes</p> <p>9.2 Task Force recommendations given to Minister, for discussion with Executive Team and final decisions formulated</p>
10. Privatization Unit	10.1 Prepare necessary approval and process for the transfer of all privatization activities to the “Private, Public and Third Sector Enterprise Support Department”	10.1 All MoF efforts with the private sector are concentrated in one Department
11. Regular management review of MoF strategic positioning, possible new areas for action, operational and administrative systems and processes, and others as determined necessary; critical, at this time, is technology, computerization and informatics needs and progress	11.1 Executive Team - monthly monitoring of status and executive actions, as needed; also, conduct regular discussions with staff regarding problems, needs and progress for this area.	<p>11.1 Agenda established before each meeting and followed; minutes circulated to all members of Executive Team, and summary of monthly meeting circulated, within one working day, to all management level staff</p> <p>11.2 Establish follow up tracking system for: recommendations, approved actions, consultations, and others as needed</p>

ANNEX A

Scopes of Work, Roles and Responsibilities

A. Office of Management

The mission of the Office of Management is to support all MoF Departments and programs, maximizing their performance capabilities and enabling them to provide their necessary services. Support is provided through efficient and effective management systems, a qualified and productive human capital system, and modern and operational equipment and supplies.

The Office of Management ensures efficiency and effectiveness of all the management and operational systems required for the streamlined operations of the MoF. The principal contribution of the Director, Office of Management is to be the internal change agent of the MoF and the catalyst for MoF organizational change, enabling the Ministry to improve its internal workplace environment. The Office provides the forum and support for alternative dispute resolution processes for the MoF and maintains linkages with the Public Service Ministry, the Public Service Union, the University of Guyana, among others. The Office is directly responsible for the services provided through the auspices of four Departments: Human Resources, Material Resources, Budget and Finance, and Information Technology Resources.

Directors Roles and Responsibilities:

1. Serves as a member of the Executive Team, which directly supports the Minister of Finance in policy making and implementation and quality control for the performance management of the MoF. Provides recommendations for change, assists mobilization of resources through constant assessment and monitoring of the external environment. Ensures equitable social and economic planning and participation, including the Regional Authorities and Neighborhood Democratic Councils. Participates in negotiations and formulation of agreements. Monitors and evaluates achievements of the MoF through periodic reviews of the performance of all Departments and other entities directly associated with the MoF. Participates in decision making for the improvement, growth and changes of the MoF.
2. Provides the mechanism for organization change and development in the MoF, constantly screening the internal environment of the MoF for areas where improvements can be achieved. Facilitates these changes, and provides the means to keep the MoF staff informed about and qualified to implement these changes.

3. Resolves workplace disputes, in a constructive and non-confrontational manner, within the MoF. Facilitates group sessions and meetings, provides alternative and negotiated solutions to problems and concerns—ensures a healthy workplace environment.
4. Participates in preparation of strategic plans, visioning, performance management programs and establishment of specific goal achievements over definite time periods with the Executive Team, and responsible for dissemination and decentralization of these efforts to work teams for discussion and feedback.
5. Directly supervises the four Divisions of the Office of Management: Human Resources, Material Resources, Budget and Finance, and Information Technology Resources.
6. Participates with Department heads in the annual program-budgeting for the Office of Management and MoF; participates in the vision setting processes at the executive level and translates these into operational terms for the Office of Management with the staff.
7. Ensures the appropriate professional and expeditious linkages with all areas of the MoF, since the client of the Office of Management is the MoF, itself.
8. Provides the means, support and assistance for the performance management approach to managing the MoF and its' provision of quality services.

A.1. Human Resource Department

The scope of work of the Human Resource Department is to provide to MoF staff members the services that allow for a dynamic and qualified workforce. This includes, actions with the Public Service Commission related to hiring, salary and benefits, and other actions related to retirement, insurance, maintenance of personnel files, training and development, negotiation of workplace dispute settlements, and facilitation of working groups and meetings. The Department maintains linkages with the Guyana Human Resource Practitioners Association, among others.

Manager Roles and Responsibilities:

1. Supervises staff members of the Department, salary & benefits; insurance, travel and records keeping; MoF staff training and development; administrative support staff.

2. Formulates the annual program budget with staff of the Department, negotiating programmatic levels of funding, and insuring appropriate budget support for staff of the Department to provide their necessary services.
3. Negotiates with appropriate authorities and public servants all issues and aspects relating to salary and benefits, and provides conditions for supporting a healthy workplace environment for all staff of the Ministry of Finance, including possible internships and on-the-job learning schemes.
4. Responsible for operational and human resource support for implementation and follow-up actions of the performance management approach in the MoF.
5. Ensures that the latest technologies are utilized for the maintenance and agility of the personnel records keeping procedures and activities; provide responsiveness to insurance needs and policy up-dates; provide on-time and efficient support for the travel needs of the MoF staff.
6. Provides venue and support for a continual learning environment in the MoF; negotiates new and appropriate training workshops and seminars; liaises with the Public Service Management and all other entities, inside and external to Government of Guyana. Provides training opportunities and ensures an environment of constant improvement and learning of new workplace competencies.

A.2. Material Resources Department

The scope of work of the Material Resources Department is to

- provide the adequate and timely supplies and equipment for the staff of the MoF
- participate in the necessary procurement processes
- maintain the stockroom and master inventory control of MoF workplace equipment, including machines-furniture, modern and operational communications services
- ensure the good operations and maintenance of the equipment and supplies of the MoF
- maintain direct linkages with the Tender Board and good interactions with the regional trade show associations.

Manager's Roles and Responsibilities

1. Supervise staff members of the Department, providing services for efficient and effective communications services, stockroom and inventory control, and repair and maintenance services to these MoF assets.
2. Participate in procurement procedures, on behalf of MoF, when necessary.

3. Formulate the annual program budget with staff of the Department, negotiating programmatic levels of funding, and ensuring appropriate budget support for staff of the Department to provide their necessary services.
4. Identify and implement modern asset and inventory control mechanisms and processes, control distribution of equipment and supplies to the MoF, and train staff and receivers of services in the appropriate practices of quality assurance.
5. Provide technical support and maintenance for the communications systems of the MoF, including: telephone, fax, cabling, internet and e-mail, and others as they become available.

A. 3. Budget and Finance Department

The scope of work of the Budget and Finance Department is to

- provide program budgeting and financial support for the MoF and its programs,
- support implementation of the annual budget,
- maintain appropriate financial records in an orderly and modern manner,
- provide budgetary and financial information in an expeditious and professional manner.

The Department maintains linkages with Offices of the Budget, Treasury, and Planning and Development, among others.

Manager's Roles and Responsibilities

1. Supervise staff members of the Department, providing services for program budget formulation and implementation, financial procedures, and financial control and reporting.
2. Formulate the program budget and structure for the Offices of the Minister, Management, Treasury, Finance and Budget, and Planning and Development in consultation with the Directors and Department heads. Negotiate with MoF authorities the programmatic levels of funding for the Offices, ensure appropriate budget allotments and allocations, and supervise the disbursements.
3. Provide support to all entities within the MoF for budgetary and financial matters; maintain accounts, track disbursement levels and expenditures, and provide quarterly reports on financial activity.

4. Constantly endeavor to learn about and integrate new financial and budget concepts to expedite services within MoF.
5. Collaborate with the Office of Budget on task forces and work groups for improved support and services on MoF budget and financial services.

A. 4. Information Technology Services

The scope of work of the Information Technology Services Department is to

- provide professional and technical input and support to ensure that the MoF is utilizing appropriate informatics technology in provision of its services,
- constantly update MoF's capabilities by developing new programs and processes for provision of services.

The Department maintains linkages with the Consultative Committee for Caribbean Regional Information Systems (CCCRIS), International Federation for Information (FDI) and Documentation, and Association of Caribbean University Research and Institutional Libraries (ACURIL), as well as Ministries and Government Embassies/Missions overseas, Auditor General, Revenue Authority, Statistical Bureau, among others.

Manager's Roles and Responsibilities

1. Supervise staff members of the Department, providing services for research into and negotiating for new processes for modernizing MoF delivery of services and internal up-grades of MoF computer and informatics technologies. Liaise with all technology support services in MoF-related entities to ensure an integrated effort and expeditious services, and assist in the implementation of new services and processes in the MoF.
2. Formulate the Department's annual program budget with the Department staff, negotiating programmatic levels of funding, and ensuring appropriate budget support for staff to provide their necessary services.
3. Participate on work groups and task forces, MoF-wide, addressing aspects of information and technology services, equipment, and procedures; collaborate with other similar areas within MoF-related organizations, with the focus on interactive processes and streamlining services and communications.
4. Support the information and technology needs of all areas within the MoF, process data over a LAN and WAN, and provide software and hardware to Ministries and

overseas Missions in order to process accounting, budgeting, pensions, payroll and personnel data in a standardized manner throughout Government.

5. Provide the consultative services to clients; help with the design and testing of new systems.
6. Provide the technical maintenance for software, databases, networks (LAN and WAN), and other MoF systems, including the provision of user and technical training.
7. Oversee documentation changes, manage training courses and routine contacts with user agencies, serve as contact point for all agencies, and provide “hot line support” for users.
8. Identify MoF data analysis requirements and sources of data to support the analysis. Strengthen data capture techniques at the sources of data, and conduct routine data transfer.

B. Office of the Treasury

The mission of the Office of the Treasury is to guarantee and secure the revenues of the nation, provide appropriate systems for the collection of revenues and the accountability thereof, and help formulate policies and procedures to guarantee the health and trustworthiness of the principle systems managed by the MoF. These systems include the national accounts and central files, government payroll, financial policy and appropriate legislation, regulatory guidelines and actions, and management and monitoring of Government procurement processes.

The scope of work of the Office of the Treasury encompasses the following:

- secure the national revenue and the systems that are incorporated and associated with revenue generation and management;
- provide the government with an accounting system that is integrated, complete and responsive to user needs;
- liaise with entities, such as the Bank of Guyana, to provide input and support for research, analysis and decision making on factors of the economy that impact on the treasury portfolio; and
- make policy, provide regulatory standards, and monitor performance of the related standards.

The Office maintains linkages with the Revenue Authority, Bank of Guyana, Ministries, Departments and Regions, amongst others. The Office is directly responsible for the

services provided through the auspices of its three Departments: Accountant General, Financial Policy, Legislation and Regulations, and Procurement.

Director's Roles and Responsibilities

1. Serves as a member of the Executive Team, directly supporting the Minister of Finance, in policy making and implementation, quality control for the performance management of the MoF, and provision of recommendations for change. Assists mobilization of resources through constant assessment and monitoring of the external environment, and ensures equitable social and economic planning and participation from entities such as the Regional Authorities and Neighborhood Democratic Councils. Participates in negotiations and formulation of agreements, monitoring and evaluating achievements of the MoF through periodical review of the performance of all Departments and other entities directly associated with the MoF. Participate in decision making for the improvement, growth and changes of the MoF.
2. Provides policy and legislative framework and development support; for ensuring that all accounts of the Government are maintained and operationalized with efficiency and effectiveness. Ensures that the tendering and contracting process of both nationally and internationally funded goods and services are conducted observing the highest standards of performance.
3. Supports policy and decision making and operationalization and monitoring of the Government of Guyana's revenue management. Provides the framework for highest performance standards in the Treasury functions of the country, and supports the continual improvements of all related systems, including the human capital system.
4. Supports the management and leadership of the tendering and contracting system, and ensures compliance with standards and procedures.
5. Formulates national policy and legislation impacting the quality of Guyana's revenue management, including guarantees and security, regulatory policies and practices, and revenue collection and accountability.
6. Ensures appropriate, professional and expeditious linkages with other areas within the MoF, especially the Offices of Budget and Planning and Development, the Auditor General's Office; and all other entities, as necessary.

B. 1 Accountant General's Department

The scope of work of the Accountant General's Department encompasses the following:

- maintenance of the Government's current, capital and statutory accounts,
- payment of services, personnel, and other expenditures of the Government Ministries, Regional Government Authorities, and Special Entities, p
- preparation of pension and gratuities payments for retired public service employees,
- making operational other special funds and trusts and accounts related to public debt,
- provision of services to monitor compliance of rules and regulations,
- training of government staff for providing improved service.

The Department maintains linkages with the Auditor General's Office, the Revenue Authority, Ministries, Departments and Regions, among others.

Manager's Roles and Responsibilities

1. Supervise staff and administration of the Accountant General's Department and accounting operations of the Government of Guyana.
2. Manage the Consolidated, Deposits and Contingencies Fund, and the General Account, and provide financial accounting services related thereto.
3. Prepare vouchers related to the Funds and Expenditure, including salaries, supplies and other accounts. Also responsible for the verification process related to the quality assurance process and preparation of payments and maintenance of receipts in respect to Non-Sub-Accounting Ministries and Departments.
4. Manage the Deposits and Advances activities of the Government.
5. Conduct research and development to improve overall financial and accounting systems of the Government of Guyana.
6. Monitor the financial and accounting system, thus ensuring compliance with the laws, regulations, rules, and circulars.
7. Identify training needs, execute training programs in Government financial accounting, and provide technical assistance and problem solving support to system users.
8. Direct and manage the twelve Sub-Treasuries in the Administrative Regions and special Agencies.
9. Record all loans and grants to the Government of Guyana, and service all such debts, both internal and external.

10. Compute pensions and gratuities for all Government retirees, and provide the accounts management and monthly payment of pensions to these retirees.
11. Prepare the financial statements of the Country, as required under the Financial Administration and Audit Act Chapter 73:01.
12. Serve as custodian for all Government collateral securities and accounting control forms.
13. Ensure that the Department has all the human resource and operational support necessary for its effective management. Responsible for performance management assurance in the Department.

B. 2. Financial Policy, Legislation and Regulatory Department

The scope of work of the Financial Policy, Legislation and Regulatory Department encompasses

- review and preparation of national legislation with special reference to the MoF,
- provision of input and collaboration with other policy formulation bodies, such as the Attorney General's Chambers,
- research and preparation of legislation, monitoring its approval processes, and ensuring publication and distribution of policy and legislation to appropriate entities and persons,
- provision of regulatory control,
- preparation and agreement signing for national regulatory actions.

The Department maintains linkages with the Attorney General's Chambers, the legal community - both nationally and internationally, Ministries and Departments, amongst others.

Manager's Roles and Responsibilities

1. Supervise staff of the Department involved in the research and formulation of policies impacting Treasury functions and related entities. Prepare and monitor legislation and appropriate regulatory actions. Perform national monitoring and control of policies and standards, operations and ethics.
2. Conduct necessary research, liaisoning and other activities involved in policy formulation. Acquire software and data bases to facilitate formulation and monitoring of policy and policy-related issues, and ensure appropriate communication of policy to all relevant entities and persons.

3. Conduct consultations and prepare legislation, liaising with all necessary stakeholders. Provide support to the approval dissemination processes, ensuring appropriate publication of all legislation and policies.
4. Prepare appropriate regulatory acts, and monitor the priority areas for enforcement of guidelines and the application of policies and standards. Ensure that the highest ethical standards are observed.
5. Ensure that the Department has all the human resource and operational support necessary for its effective management. Conduct performance management assurance in the Department.

B. 3. Procurement Department

The scope of work of the Procurement Department encompasses

- all actions and activities related to the tendering and contracting for nationally and internationally funded programs and projects, services, products and processes;
- development of new policies and guidelines
- constant maintenance and updating of the system with appropriate technologies and training and development of employees in these processes;
- constant and consistent research for new and improved approaches and for creation and maintenance of data bases.

The Department maintains linkages with both nationally and internationally funded programs and projects units, Ministries, Departments and Regions, among others.

Manager's Roles and Responsibilities

1. Supervise staff of the Department involved in the entire tendering and contracting processes for the Government of Guyana, both internal and external. Develop new guidelines, tools and approaches to tendering, and develop standards and procedures. Manage the research and data base development.
2. Manage tendering and contracting processes and procedures, including pre-qualification and qualification, contract forms and clauses, tendering packages, different methods of procurement, contractor bonding and guaranties, monitoring and enforcement of the performance of contracts and other activities of Guyana's Tender Board System.

3. Develop guidelines for tendering and contracting for the entities of the Government of Guyana, and provide technical assistance and training of staff involved with this activity. Develop standards and procedures for all tendering and contracting, and provide of technical assistance and staff development.
4. Conduct continuous research on better methods and approaches to all aspects of the tendering and contracting processes, and help create and maintain an up-dated Government-wide data base on contracts, contractors, suppliers and consultants.
5. Evaluate performance on contracts by maintaining a data base on performance of contractors, suppliers and consultants.
6. Ensure that the Department has all the human resource and operational support necessary for its effective management. Manage performance management assurance in the Department.

C. Office of Budget

The mission of the Office of Budget is effective management of the current and capital budgets of the nation, the program budget process of the current budget, and the monitoring of budget execution for policy making and other fiscal and monetary implications. The Office works with appropriate agencies in the sound monetary and fiscal management of the economy, carefully monitors global events, and interprets their impact on policies and events in Guyana. It also manages the external and internal debt of Guyana, maintaining it within strategically identified benchmarks.

The scope of work of the Office of Budget encompasses

- efficient and effective fiscal management of the economy;
- preparation, implementation, and monitoring of both the program budget of the current budget and the capital budget;
- providing analysis of data, projects and trends impacting the financial health of the nation,
- making recommendations to Executives regarding the nation's fiscal and monetary performance in the global, regional and sectoral environments.

The Office maintains linkages with the Statistical Bureau, the Bank of Guyana and the Revenue Authority, among others. The Office is directly responsible for the services provided through the auspices of four Departments: Budget Management, Fiscal and Monetary Policy, Debt Management, and Expenditure Program Monitoring.

Director's Roles and Responsibilities

1. Serves as a member of the Executive Team, directly supporting the Minister of Finance, in policy making and implementation, quality control for the performance management of the MoF, and recommendations for change. Assists mobilization of resources through constant assessment and monitoring of the external environment. Ensures equitable social and economic planning and participation from entities such as the Regional Authorities and Neighborhood Democratic Councils, and participates in negotiations and formulation of agreements. Monitors and evaluates achievements of the MoF through periodical review of the performance of all Departments and other entities directly associated with the MoF. Participates in decision making for the improvement, growth and changes of the MoF.
2. Supervises staff members of the Office, provides budget formulation and execution services for the Government of Guyana in both the current and capital budgets. Analyzes and interprets data and trends for the formulation of fiscal and monetary policy, and monitors and proactively provides recommendations and solutions in reference to the internal and external debt of the nation.
3. Guides national program budget preparation and implementation for both current and capital budgets. Participates in consultations and provides support for development of surveys, documents and reports. Provides management and operational support for expenditures and their monitoring and reporting.
4. Manages government-wide implementation of the program budget process in both current and capital accounts, assists entities with the conceptual and operational aspects of the program budget process, and provides problem solving assistance, training and other developmental activities.
5. Provides support for monitoring, analysis, forecasting and proactive management of external and internal debt. Provides recommendations for consolidating, reducing and other means to improve the debt portfolio of the country.
6. Provides support for the analysis of data, projects and trends for preparation of fiscal and monetary policies and reports. Provides problem solving and decision making expertise.
7. Ensures appropriate, professional and expeditious linkages with other areas within the MoF, especially the Account General's Department , several areas of the Office of Planning and Development, and all other entities, as necessary.

C.1. Budget Management Department

The scope of work of the Budget Management Department encompasses those areas pertinent to and impacting on preparation and execution of both the current and capital program budget of Government of Guyana. Activities include:

- monitoring the budget allotments and allocations, and processing expenditures;
- preparing budgetary documents and reports;
- providing technical assistance to areas within the Government as they convert to the program budget process and other budget related consultations;
- assessing the budgets execution and monitoring.

The Department maintains linkages with Revenue Authority, Ministries, Departments and Regions, among others.

Manager's Roles and Responsibilities

1. Supervises staff members of the Department, providing budget formulation and execution services for the Government of Guyana in both the current and capital budgets. Prepares documents and reports related to the program budget.
2. Liaises with all entities of the Government of Guyana in preparation and execution of the annual program budget. Provides internal consultancy assistance during the process of national implementation of the program budget process. Provides operational support and problem solving expertise with budget systems and their management procedures, and provides other types of support necessary for efficient and effective budgetary procedures.
3. Works with the macroeconomic parameters established between the Office of Planning and Development/Policy Analysis and the Office of the Budget, and transforms these into budget parameters and yearly goals.
4. Programs and monitors benchmarks, and implements aspects of capital budget programs. Maintains accurate databases that are responsive to multiple managers needs.
5. Prepares all financial reports for the government, including those from internal and external donors, on both current and capital expenditures and receipts.
6. Develops and maintains supportive linkages with all budget and finance units of the Government of Guyana, providing leadership and support for excellence in the total budget process.

7. Ensures that the Department has all the human resource and operational support necessary for its effective management. Manages performance management assurance in the Department.

C. 2. Expenditure Program Monitoring Department

The scope of work of the Expenditure Program Monitoring Department encompasses

- development and implementation of the program budget process in all Government of Guyana entities;
- monitoring its application and implementing quality assurance benchmarks and methods;
- providing technical assistance, as necessary.

This Department is, at this time, particularly focused on the implementation of the program budget process in the Government of Guyana. Reorganization will change its focus to concentrate on technical assistance, training, and assistance to development of multiyear operational plans and indicators to measure performance in the Ministries, Departments and Regions. The Department maintains linkages with the Ministries, Departments and Regions, among others.

Manager's Roles and Responsibilities

1. Supervises staff members of the Department as the program budget process for both current and capital budgets is developed and implemented in all Government of Guyana entities.
2. Liaises with all government entities, providing technical assistance and support for implementation of the program budget in their areas.
3. Provides problem solving and other technical expertise to all users and potential users of the new program budget system.
4. Develops new reporting mechanisms and formats to enable managers throughout the government to maximize the utilization of the program budget processes and improve their own levels of performance.
5. Ensures that the Department has all the human resource and operational support necessary for its effective management. Manages performance management assurance in the Department.

C. 3. Debt Management Department

The scope of work of the Debt Management Department encompasses

- monitoring and management of the external and internal debt of Guyana and all aspects associated with the servicing of the same;
- maintenance of data bases for tracking, projections and trend analysis and input for policy decision making;
- review and analysis of loan disbursements and interest rates regarding strategic and long-term plans, with a focus on maximizing benefits and reducing gaps between disbursements and pay-back schemes;
- collaborating with the Bank of Guyana for monitoring and decision-making purposes.

The Department maintains linkages with the Bank of Guyana and the Statistical Bureau, among others.

Manager's Roles and Responsibilities

1. Supervises staff of the Department who maintain the data bases and conduct tracking and projects and trend analysis. Liaises with the other institutions, especially the Bank of Guyana, that provide advice and decisions regarding debt, currency and program/project impact on the economy.
2. Maintains and utilizes databases and tracking systems that enable effective managing and forecasting of debt, and facilitates analytical processes about lessons learned in order to improve decision-making regarding internal and external debt of Guyana.
3. Conducts mapping of the government's borrowing possibilities, identifying sources and preparing profiles for potential negotiations. Prepares reports, trend analyses, and other studies as pertinent to the analytical capacity of the MoF with reference to debt management.
4. Participates in teams for the purposes of negotiations, preparation of borrowing policies, rescheduling and refinancing of debt, and debt forgiveness.
5. Ensures that the Department has all the human resource and operational support necessary for its effective management. Manages performance management assurance in the Department.

C. 4. Fiscal and Monetary Policy Department

The scope of work of the Fiscal and Monetary Policy Department encompasses

- provision of research and data/trend analysis for decision making impacting the national economy;
- formulation of fiscal and monetary policy that is supportive of the national economic vision and strategies, and supportive of public and increased private sector participation in the national economy;
- monitoring the effects of above policies, and recommendations for changes and improvements.

The Department maintains linkages with the Revenue Authority and the Office of Planning and Development/Policy Analysis Department, among others.

Manager's Roles and Responsibilities

1. Supervises staff of the Department who conduct research and track fiscal and monetary activities and events, and who provide analysis and interpretation of data and the forecasting and monitoring of the economy.
2. Monitors and analyzes the monthly and quarterly development of the budgetary performance of the central government.
3. Works with the Policy Analysis Department to set up key and road macroeconomic parameters which frame the budget. The focus of this Department is short-term, working with recent and current data, while the Policy Analysis Department has the long-range perspective.
4. Promotes creation of linkages with other pertinent government entities, such as the Bank of Guyana and the Statistical Bureau, and with non-government entities, such as Chambers of Commerce and commerce and industry organizations to support an interactive involvement in economic development
5. Provides impetus for developing new systems and procedures for regulatory actions that will improve the management of the economy.
6. Monitors and advises on the utilization of instruments, such as Treasury bills and bonds and C.D.s, for improved positioning and strengthening of the economy, working closely with entities such as the Debt Management Department and the Bank of Guyana.

7. Ensures that the Department has all the human resource and operational support necessary for its effective management. Manages performance management assurance in the Department.

D. Office of Planning and Development

The mission of the Office of Planning and Development is integral development of all sectors of Guyana including support to economic and social policy making and implementation. This Office is entrusted with ensuring that the integrated development and capital projects of Guyana are expeditiously implemented according to negotiated agreements. The Office promotes greater private sector participation in the economy by ensuring greater social and economic participation by all citizens of Guyana in the advances of the country. It provides the MoF and government of Guyana with the most modern technologies and tools for planning and development.

The scope of work of the Office of Planning and Development encompasses

- provision of advanced thinking and technologies for research and improvement of the national economy;
- representation on teams and negotiation with international organizations, regional markets and organizations, government representatives, and related organizations for programs and projects for the purpose of improving the national infrastructure, commerce and trade, and integrated development of the peoples of Guyana;
- development of processes for and promotion of strategic partnerships that will allow for the various stakeholders of the economy of Guyana to more fully participate in national development and governance.

The Office maintains linkages with international donors and funding agencies and financial institutions, Bank of Guyana, and Revenue Authority, among others. The Office is directly responsible for services provided by the three Departments: Policy Analysis, Development Projects and Public Sector Investment Programs, and Private, Public and Third Sector Enterprise Support.

Director's Roles and Responsibilities:

1. Serves as a member of the Executive Team, directly supporting the Minister of Finance in policy making and implementation, quality control for the performance management of the MoF, and recommendations for change. Assists mobilization of resources through constant assessment and monitoring of the external environment, and ensures equitable social and economic planning and participation, including entities such as the Regional Authorities and Neighborhood Democratic Councils. Participates in negotiations and formulation of agreements, monitoring and evaluating achievements of the MoF through periodical review of the performance of

all Departments and other entities directly associated with the MoF. Participates in decision making for the improvement, growth and changes of the MoF.

2. Provides the framework for developing policy and its analysis, and for establishing supportive interagency working arrangements with MoF-related entities, such as Statistics Bureau and Bank of Guyana, to achieve a more complete and comprehensive approach to national economic and financial management and decision making.
3. Establishes linkages and agreements with the private sector, third sector organizations and public enterprises, for purposes of developing and monitoring a well-balanced growth in the economy.
4. Ensures that the public sector investment programs and development projects of the country are executed expeditiously and responsibly.
5. Oversees privatization of state enterprises and ensures equitable procedures and results for all stakeholders.
6. Ensures appropriate, professional and expeditious linkages with other areas within the MoF, especially with the Offices of Budget and Treasury/Accountant General, and other entities.

D.1. Policy Analysis Department

The scope of work of the Policy Analysis Department entails

- research and analysis of data and trends for input into policy formulation and decision making;
- establishing targets for overall fiscal balances, revenues, current and capital spending;
- monitoring various essential areas of and trends within the economy impacting the national economic framework as well as areas that are indicators of growth and change;
- establishing and maintaining appropriate forecasting capabilities;
- conducting analysis, for sectoral and social policy and decision making purposes, of balance of payments and fiscal and monetary areas;
- maintaining direct linkage with the Fiscal Policy and Analysis area of the Office of the Budget in order to develop its capacity and ability to deliver services and provide essential input for decision making;
- actively participating in the formulation and implementation of the national development strategy.

The Department maintains linkages with the Revenue Authority, Statistical Bureau, Ministries and Departments, among others.

Manager's Roles and Responsibilities

1. Supervises staff members of the Department, providing services of research, analysis and interpretation of data and trends, forecasting for the overall planning and management of the economy, and monitoring implementation of the national development strategy.
2. Promotes the continual development and acquisition of comprehensive databases and other tools and processes for conducting macroeconomic analysis and planning. Seeks continual improvements in management of the economy.
3. Monitors and analyzes national accounts, balance of payments, fiscal and monetary trends, social sector issues, production and exports, and inputs related to public sector investment programs. Prepares projections of the same.
4. Provides the monitoring function for the national development strategy, ensuring that all aspects of the strategy are integrated and reflect the stated and felt needs of the country. Provides analysis and feedback on performance to the MoF.
5. Develops and reformulates forecasting models. Conducts analyses, produces estimates and makes projections for decision-making purposes.
6. Ensures that the Department has all the human resource and operational support necessary for its effective management. Manages performance management assurance in the Department.

D. 2. Development Projects and Public Sector Investment Programs

The scope of work of the Development Projects and Public Sector Investment Programs Department includes

- provision of services from resource negotiation and generation to monitoring project implementation and evaluation, especially *ex post*, direct support to the execution of projects and programs in partnership with other Ministries and entities;
- analyzes and provides input for formulation and execution of projects that should ensure balanced and equitable national development.

The units of this Department are organized in a matrix management format, and are composed of multidisciplinary teams that provide services to project and program

implementation teams in all Ministries. These linkages provide accountability for the MoF, while streamlining the expeditious provision of services. The Department maintains linkages with international donors and funding agencies and financial institutions, Ministries, Departments, and Regions, amongst others.

Manager's Roles and Responsibilities

1. Supervises staff members of the Department, providing monitoring and evaluation services, developing relationships with potential donors and grant institutions and negotiating agreements. Manages implementation teams and oversees their interface with various partner entities for purposes of both development and investment programs.
2. Ensures quality implementation and administration of development projects and investment programs. Administers, monitor and evaluates project teams; liaises with all partners to ensure that the teams are efficient, effective, and responsive to project needs and established agreements. Provides special attention to the implementation of the co-leadership of the teams, guaranteeing the shared learning concepts and economies of scale and response-to-needs processes.
3. Identifies, analyzes, and manages a data base of projects consistent with the development priorities established in the national development plan.
4. Prepares the package of proposed programs and projects for potential financing and makes the presentation to the Executive Team for their discussion and decision making. This entails creation of tools and processes for establishing priorities for Executive consideration.
5. Provides operational tools and human resource and technological support at the project and program level in order to guarantee quality monitoring and evaluation of all programs and projects in the Department.
6. Participates in resource mobilization, negotiations and agreement procedures with international, regional, national and other institutional arrangements.
7. Establishes quality monitoring and evaluation processes and procedures to ensure efficient and effective program/project implementation, based on full compliance with agreed upon clauses and conditions of negotiated agreements.
8. Compiles and manages a data base of external funding received and evaluation of donor support to all sectors of the economy.

9. Ensures that the Department has all the human resource and operational support necessary for its effective management. Manages performance management assurance in the Department.

D. 3. Private, Public and Third Sector Enterprise Support

The scope of work of the Private, Public and Third Sector Enterprise Support Department is to

- provide consistent support for the operations, and development of projects/programs in the public and private sector, including - micro, small, medium and large enterprises and the informal sector;
- provide linkages to third sector organizations in support of national development programs;
- coordinate efforts to privatize state enterprises.

The Department maintains linkages with the public enterprises, national and international organizations involved in private and third sector development, amongst others.

Manager's Roles and Responsibilities:

1. Supervise staff members of the Department, providing services of support to and linkage with private sector firms, third sector organizations, and public sector enterprises.
2. Assess the potential for partnerships, negotiate mutually supportive agreements, and monitor implementation of projects and programs with third sector organizations. Promote quality performance of all partners, and act as catalyst for change and development by creating innovative programs.
3. Develop supportive linkages with the private sector, encouraging partnerships of mutual benefit for the improvement of both/all parties and initiating strategic alliances both nationally and internationally.
4. Establish programs with the informal sector and creatively support their reintegration into the national economy.
5. Monitor and coordinate community-based organizations, micro enterprises, and non-government organizations.
6. Participate in and provide frameworks for privatization of state enterprises. Monitor actions and ensure that appropriate vision and procedures are being utilized.

7. Promote effective and efficient management of state-owned, public enterprises, including support to their management and leadership practices, human resource needs, training and development opportunities, negotiations and conflict resolution needs. Provide the monitoring and evaluation of their performance.
8. Ensure that the Department has all the human resource and operational support necessary for its effective management. Manage performance management assurance in the Department.

E. Secretary to the Treasury

The mission of the Office of Secretary to the Treasury is to support and promote effective fiscal and monetary management of the economy, assist the executive in economic and social policy making, and support the streamlined management of the Ministry of Finance. The Secretary to the Treasury is the key adviser to the Minister in areas of general financial management and executive leadership of the MoF. The ST provides the MoF with support to quality control support for MoF services.

The scope of work of the Secretary to the Treasury encompasses

- provision of advanced thinking and leadership expertise for the improvement of the national economy;
- assistance to conceptualization of the Government's position in negotiations with international organizations;
- development of processes for and promotion of strategic partnerships that will enable various stakeholders of Guyana's economy to more fully participate in national governance.

The Secretary to the Treasury maintains linkages with the Revenue Authority, the Bank of Guyana, international donors and funding agencies and financial institutions, among others. The Secretary to the Treasury is directly responsible for the services provided by the Offices in the Executive Team and to the Boards and other semi-autonomous organizations with direct relationships with the MoF.

Roles and Responsibilities:

1. Serves as the coordinator of the Executive Team, directly supporting the Minister of Finance in policy making and implementation, quality control for the performance management of the MoF, and recommendations for change. Assists mobilization of resources through constant assessment and monitoring of the external environment, and ensures equitable social and economic planning and participation, including entities such as the Regional Authorities and Neighborhood Democratic Councils.

Participates in negotiations and formulation of agreements, and monitors and evaluates achievements of the MoF through periodic reviews of performance of all Departments and other entities directly associated with the MoF. Participates in decision making for the improvement, growth and changes of the MoF.

2. Orchestrates the strategic planning process and ensures that follow-up processes are conducted in all Offices and entities of the MoF.
3. In addition to usual oversight responsibilities for the entities that report to the Secretary, assumes over-all responsibility for planning, management and evaluation functions that drive the MoF and its entities.
4. Maintains the system to monitor implementation of the strategic plan, and ensures timely adherence to planned actions and time estimates, with reference to desired goals.
5. Performs the operational and policy support necessary to all Boards and semi-autonomous agencies relating to the MoF

ANNEX B

Persons Interviewed

Anthony G. Buttigieg, Project Manager, GEM-P

Carole Hebert, Secretary to the Treasury
Clyde Roopchand, Chief Planning Officer
Coby Frimpong, Macroeconomics Division

Denise de Souza, Enterprise Monitoring/Private Sector Division
Donald de Clou,, Bi and Multilateral Organizations
Donna Yearwood, Debt Management

Edward Layne, Accountant General

Keith Gordon - Programme Coordination Unit
Khedmat Bhodu, Project Cycle Management

Leila Parris, Public Service Ministry

Moolchand Haricharran, Public Service Ministry

Patrick M. Yarde, President, Guyana Public Service Union

Raquel Andrade, MISU

Tarachand Balgobin, Project Cycle Management
Tony Farnam, MISU

Veronica Clarke, Public Service Ministry
Winston Jordan, Office of the Budget

ANNEX C

Terms of Reference

ANNEX D

Office of the Budget:

**Sample Result of Quality Product from
Work Group Processes**